



# Form GT-9M

## Gasoline Tax Refund Application

Watercraft Use, MGL Ch. 64A, sec. 7

Rev. 10/03

**Massachusetts**  
**Department of**  
**Revenue**

**Use this form for gasoline used in watercraft only. Do not include diesel fuel, or fuel used in any other equipment. Application must be filled out in its entirety. Mail to: Massachusetts Department of Revenue, PO Box 7012, Boston, MA 02204.**

Name of applicant	FID or Social Security number	Telephone number	
Address	City/Town	State	Zip
Boat registration number	Engine <input type="checkbox"/> Inboard <input type="checkbox"/> Outboard	Engine horsepower	Boat fuel tank capacity (in gals.)

Do you have storage facilities for gasoline?  yes  no. If yes, Form GT-9 **must** be filed.

Boat is used for  pleasure exclusively  commercial fishing exclusively  other: \_\_\_\_\_

Do you own a motor vehicle?  yes  no.

Number of gallons of gasoline purchased for use in motor vehicle during refund period: \_\_\_\_\_

Do you owe any Massachusetts state taxes?  yes  no.

Dates of fuel purchases: first \_\_\_\_/\_\_\_\_/\_\_\_\_ last \_\_\_\_/\_\_\_\_/\_\_\_\_.

**Commercial fishermen only:**

Fishing license number (include a copy of current license): \_\_\_\_\_

Percentage of boat use attributed to commercial fishing: \_\_\_\_\_%

Have you filed income tax returns for commercial fishing activities?  yes  no.

**Tax Refund Computation.** First in/first out basis **must** be used. Fuel should be entered as whole gallons.

1 Gallons of gasoline purchased (from Schedule A on reverse) . . . . .	<b>1</b>	
2 Gallons on which refund is claimed . . . . .	<b>2</b>	
3 Rate of excise tax per gallon . . . . .	<b>3</b>	\$ .21
4 Excise tax refund. <i>Multiply line 2 by line 3.</i> . . . . .	<b>4</b>	\$

**Adjustment for use tax**

5 Cost of gasoline reported in line 2 . . . . .	<b>5</b>	\$
6 Refund from line 4 . . . . .	<b>6</b>	
7 <i>Subtract line 6 from line 5</i> . . . . .	<b>7</b>	
8 Use tax. <i>Multiply line 7 by .05</i> . . . . .	<b>8</b>	
9 Deduction for use in commercial fishing <b>only</b> . . . . .	<b>9</b>	
10 <i>Subtract line 9 from line 8</i> . . . . .	<b>10</b>	
11 Amount to be refunded. <i>Subtract line 10 from line 4.</i> . . . . .	<b>11</b>	\$

**All refunds must be shown on your income tax return as earned income if you deduct the cost of fuel as an expense.**

**Claim must be filed within six months of date of purchase or invoice. *Original* sales receipts must be attached.**

See instructions on reverse side for receipts requirements. Receipts will be returned. Application is subject to audit. Complete records must be kept three years for verification by a representative of the Commissioner. If there is any evidence of erasures or changes in dates or amounts, application will be disallowed in its entirety. **Claims based on estimates are not acceptable.**

**The undersigned applicant states under the penalties of perjury that all information contained in this application is true, correct and complete and that the undersigned has complied with all laws of the Commonwealth relating to taxes.**

Signature of applicant or person authorized to sign	Date
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**Instructions**

Your refund application cannot be processed unless you comply with the following:

**Receipts**

All sales receipts must show: complete date of purchase, seller's name and address, purchaser's name, quantity (in gallons) of gasoline purchased, amount paid or charged, and the boat registration number if the gasoline was placed into the boat by the seller.

If gasoline was purchased in containers the sales receipt must state that gasoline was purchased in a container, and indicate the number of containers filled.

Receipts must be preprinted with a minimum three-digit number. Receipts must show gasoline station dealer's name and address. Receipts or invoices showing gasoline distributor's name and not dealer's name and address (such as monthly credit card statements) will be disallowed. Receipts or invoices showing coded names or addresses will be returned.

Group receipts by date and place the earliest date of purchase first. Original sales receipts must be submitted with this application.

**Records**

To substantiate your refund you must obtain and keep sales receipts for gasoline purchased for motor vehicles and any other machine. Do not combine gasoline purchased for use in motor vehicles with gasoline purchased for watercraft on same receipt. If possible, motor vehicle odometer readings and engine clock recording hours should be recorded at beginning and end of refund period. Retain all records for three years.

**Adjustment for use tax**

Gasoline used in watercraft is subject to the 5% Use Tax imposed under the provisions of General Laws, Chapter 64I when an excise refund is made under Chapter 64A, Section 7. Gasoline used for commercial fishing is exempt from the 5% Use Tax.

**Schedule A**

Name of seller	Gallons purchased
<b>Total</b>	

If more space is needed, attach additional sheets.